

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Roger Ebert
DOCKET NO.: 03-29516.001-R-1
PARCEL NO.: 14-33-102-006-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Roger Ebert, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, and the Cook County Board of Review.

The subject property consists of a 115-year-old, three-story, single-family dwelling of masonry construction containing 5,360 square feet of living area and located in North Chicago Township, Cook County. Features of the home include five and one-half bathrooms, a full-finished basement, air-conditioning and three fireplaces.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a two-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of three-story, 111 or 114-year-old, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,220 to 7,311 square feet of living area. The comparables contain from three and one-half to five and one-half bathrooms, a finished or unfinished basement and air-conditioning. Three comparables contain from one to three fireplaces as well as a two-car or three-car garage. The improvement assessments range from \$21.48 to \$22.84 per square foot of living area. Based on the evidence

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 20,911
IMPR.: \$ 154,089
TOTAL: \$ 175,000

Subject only to the State multiplier as applicable.

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submitted, the appellant requested a total assessment of \$137,277, with an improvement assessment of \$116,366 or \$21.71 per square foot of living area and a land assessment to remain unchanged at \$20,911.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$216,931. The subject's improvement assessment is \$196,020 or \$36.57 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story or three-story, single-family dwellings of masonry construction located within three blocks of the subject. The improvements range in size from 5,321 to 6,139 square feet of living area and range in age from four to 116 years. The comparables contain from four and one-half to six full bathrooms, a partial or full-finished basement, air-conditioning and from one to four fireplaces. Three comparables contain a three-car or four-car garage. The improvement assessments range from \$48.14 to \$80.03 per square foot of living area. The board of review's evidence disclosed that the subject as well as the board's four suggested comparables enjoy above average condition. In addition, the board's evidence disclosed that the subject received a 2004 improvement reduction from \$196,020 to \$176,657. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's comparables one, two and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, age and construction, however, they appear to be inferior to the subject in amenities and condition. They have improvement assessments ranging from \$21.48 to \$22.84 per square foot of living area. The subject's per square foot improvement assessment of \$36.57 falls above the range established by these properties. The appellant's comparable three is accorded less weight because it differs from the subject in improvement size.

The board of review's comparables are accorded less weight because they differ from the subject in improvement size, age and/or design. After considering adjustments for amenities, condition and location, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.